

EXHIBIT C

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONAL BY
CARPENTER LIPPS & LELAND LLP ON BEHALF OF THE DEBTORS FOR THE
PERIOD MAY 1, 2013 THROUGH AUGUST 31, 2013**

Name of Professional Individual	Department and Licensure	Hourly Billing Rate	Total Hours Billed	Total Compensation
Partners				
Jeffrey A. Lipps (1981)	Litigation-Ohio	\$400.00	239.10	\$95,640.00
David A. Wallace (1985)	Litigation-Ohio, Maryland	\$300.00	32.20	\$9,660.00
Jennifer A.L. Battle (1999)	Litigation-Ohio, New York, Pennsylvania	\$300.00	146.30	\$43,890.00
Angela M. Paul (1997)	Litigation-Ohio, Florida	\$275.00	391.10	\$107,552.50
Joel E. Sechler (2003)	Litigation-Ohio	\$220.00	33.40	\$7,348.00
Associates and Of Counsel				
Michael N. Beekhuizen (1995)	Litigation-Ohio	\$280.00	93.60	\$26,208.00
David A. Beck (2000)	Litigation-Ohio	\$280.00	544.70	\$152,516.00
Kelly M. Burke (1992)	Litigation-Illinois	\$250.00	77.90	\$19,475.00
Heather L Buchanan (2000)	Litigation-Ohio, Pennsylvania	\$240.00	213.30	\$51,192.00
Segev Phillips (2008)	Litigation-Massachusetts, Ohio	\$220.00	62.50	\$13,750.00
Steven C. Moeller (2006)	Litigation-Illinois, New York (pending)	\$220.00	117.40	\$26,415.00
David J. Barthel (2005)	Litigation-Ohio	\$210.00	71.50	\$15,015.00
Colleen A. Check (2009)	Litigation-Illinois	\$200.00	231.70	\$46,340.00
Karen M. Cadieux (2005)	Litigation-Ohio	\$200.00	6.60	\$1,320.00
Rebecca L. Hussey (2005)	Litigation-Ohio	\$200.00	8.50	\$1,700.00
Katie P. Weitzman (2013)	Litigation-New York	\$180.00	51.40	\$9,252.00
Jeffrey R. Corcoran (2011)	Litigation-Ohio	\$180.00	94.10	\$16,938.00
Gretchen N. Marty (2010)	Litigation-Ohio	\$175.00	676.80	\$118,440.00
Mallory M. Mohler (2012)	Litigation-Ohio	\$160.00	51.40	\$8,224.00

Jacob D. Rhode (2012)	Litigation-Ohio	\$160.00	135.20	\$21,632.00
Amberle Houghton (2013)	Litigation-Ohio	\$160.00	5.30	\$848.00
Professionals Totals		Blended Rate		
		\$241.58	3,284.00	\$793,355.50
Paraprofessionals				
Veronica L. Sholl	Litigation	\$100.00	384.50	\$38,450.00
Robert B. Samson	Litigation	\$100.00	6.70	\$670.00
Paraprofessionals Totals		Blended Rate		
		\$100.00	391.20	\$39,120.00
Total Fees Incurred		Blended Rate		
		\$226.51	3,675.20	\$832,475.50